

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

This document relates to: 18-cv-07828;  
19-cv-01785; 19-cv-01867; 19-cv-01893;  
19-cv-01781; 19-cv-01783; 19-cv-01866;  
19-cv-01895; 19-cv-01794; 19-cv-01865;  
19-cv-01904; 19-cv-01798; 19-cv-01869;  
19-cv-01922; 19-cv-01800; 19-cv-01788;  
19-cv-01870; 18-cv-07827; 19-cv-01791;  
19-cv-01792; 19-cv-01928; 19-cv-01926;  
19-cv-01868; 18-cv-07824; 19-cv-01929;  
19-cv-01803; 19-cv-01806; 19-cv-01906;  
19-cv-01801; 19-cv-01894; 19-cv-01808;  
19-cv-01810; 19-cv-01809; 18-cv-04833;  
19-cv-01911; 19-cv-01898; 19-cv-01812;  
19-cv-01896; 19-cv-01871; 19-cv-01813;  
19-cv-01930; 18-cv-07829; 18-cv-04434;  
19-cv-01815; 19-cv-01818; 19-cv-01931;  
19-cv-01918; 19-cv-01873; 19-cv-01924;  
19-cv-10713; 21-cv-05339.

MASTER DOCKET

18-md-2865 (LAK)

**STIPULATION AND [PROPOSED] ORDER REGARDING SCHEDULE  
FOR CHOICE OF LAW BRIEFS**

WHEREAS, on June 24, 2024, plaintiff Skatteforvaltningen (“SKAT”) filed its Memorandum of Law on Issues of Disputed Foreign Law and Choice of Law (ECF No. 1071), in which it argued that the Danish standard of proof applies to SKAT’s fraud and aiding and abetting fraud claims;

WHEREAS, on July 24, 2024, defendants filed their Memorandum of Law in Opposition to Plaintiff's Memorandum of Law (ECF No. 1114), in which they argued that New York's standard of proof applies to SKAT's fraud and aiding and abetting fraud claims;

WHEREAS, on November 19, 2024, the Court issued its Order (ECF No. 1234) requesting that the parties submit supplemental briefing on the question whether New York or Danish law governs the burden of proof for SKAT's fraud claims and directing the parties to agree to a briefing schedule providing for the filing of the final brief on or before January 3, 2025;

IT IS HEREBY STIPULATED AND AGREED by and between the undersigned counsel for the parties that:

1. Plaintiff SKAT shall submit its brief of no more than ten pages on or before December 11, 2024.
2. Defendants shall submit a response brief of no more than ten pages on or before January 3, 2025.

Dated: New York, New York  
November 27, 2024

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*Plan, The Random Holdings 401K Plan, The  
Stor Capital Consulting LLC 401K Plan*

SO ORDERED:

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Hon. Lewis A. Kaplan  
United States District Judge